

EXHIBIT A
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD MAY 1, 2025 TO MAY 31, 2025

Professional	Position	Billing Rate	Total Hours	Total Fees
Steven Simms	Senior Managing Director	\$1,525	1.5	\$2,287.50
Guy Davis	Senior Managing Director	1,420	16.2	23,004.00
Elizabeth Hu	Senior Managing Director	1,305	17.8	23,229.00
Megan Hyland	Managing Director	1,155	14.4	16,632.00
Justin Koehler	Managing Director	1,120	5.0	5,600.00
Brian Taylor	Managing Director	1,095	19.1	20,914.50
Calvin Aas	Senior Consultant	760	25.7	19,532.00
David Berry	Senior Consultant	645	43.5	28,057.50
Sophia Cassidy	Consultant	575	5.6	3,220.00
Marili Hellmund-Mora	Manager	355	0.6	213.00
GRAND TOTAL			149.4	\$142,689.50

EXHIBIT B
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF HOURS BY TASK
FOR THE PERIOD MAY 1, 2025 TO MAY 31, 2025

Task Code	Task Description	Total Hours	Total Fees
2	Cash & Liquidity Analysis	13.0	\$11,801.50
5	Real Estate Issues	0.3	228.00
14	Analysis of Claims/Liabilities Subject to Compromise	8.6	9,117.00
18	Potential Avoidance Actions & Litigation Matters	111.9	109,755.00
24	Preparation of Fee Application	15.6	11,788.00
GRAND TOTAL		149.4	\$142,689.50

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD MAY 1, 2025 TO MAY 31, 2025

Task Category	Date	Professional	Hours	Activity
2	5/2/2025	Calvin Aas	0.3	Participate on call with the Debtors' financial advisors re: liquidity update.
2	5/2/2025	Calvin Aas	0.2	Review the Debtors' liquidity reporting.
2	5/2/2025	Megan Hyland	0.3	Participate on call with the Debtors' financial advisors re: liquidity update.
2	5/5/2025	Steven Simms	0.4	Prepare correspondence on wind down plan.
2	5/6/2025	Calvin Aas	0.3	Draft correspondence to Committee counsel re: liquidity updates.
2	5/6/2025	Calvin Aas	0.3	Assess fees in connection with the budget.
2	5/6/2025	Calvin Aas	0.2	Draft correspondence to the Debtors' financial advisors re: liquidity updates.
2	5/6/2025	Calvin Aas	1.6	Prepare draft liquidity update presentation for Committee.
2	5/6/2025	Calvin Aas	0.3	Review the Debtors' liquidity reporting.
2	5/6/2025	Megan Hyland	0.5	Review and provide feedback on draft liquidity update for Committee.
2	5/7/2025	Calvin Aas	0.5	Assess the Debtors' historical liquidity reporting ahead of call with Debtors' financial advisors.
2	5/7/2025	Calvin Aas	0.1	Draft correspondence to the Debtors' financial advisors re: budget.
2	5/7/2025	Calvin Aas	0.1	Participate on call with the Debtors' financial advisors re: cash balances.
2	5/7/2025	Elizabeth Hu	0.3	Review draft liquidity update for Committee.
2	5/8/2025	Elizabeth Hu	0.2	Review liquidity update for Committee.
2	5/9/2025	Calvin Aas	1.6	Prepare draft liquidity update presentation for Committee.
2	5/9/2025	Calvin Aas	0.5	Participate on call with the Debtors' financial advisors re: liquidity updates.
2	5/9/2025	Megan Hyland	0.5	Participate on call with the Debtors' financial advisors re: liquidity updates.
2	5/12/2025	Calvin Aas	0.3	Finalize draft liquidity update presentation for Committee.
2	5/12/2025	Megan Hyland	0.3	Review draft liquidity update for the Committee.
2	5/13/2025	Calvin Aas	0.3	Prepare final version of liquidity update presentation for Committee.
2	5/13/2025	Calvin Aas	0.3	Assess fees in connection with the budget.
2	5/14/2025	Calvin Aas	0.1	Follow up with the Debtors' financial advisors re: liquidity forecasting updates.
2	5/16/2025	Megan Hyland	0.2	Review the Debtors' liquidity reporting.
2	5/16/2025	Megan Hyland	0.5	Participate on call with the Debtors' financial advisors re: liquidity.
2	5/20/2025	Calvin Aas	0.2	Assess fees in connection with the budget.

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2	5/20/2025	Calvin Aas	0.3	Participate on call with FTI team re: liquidity updates.
2	5/20/2025	Megan Hyland	0.3	Participate on call with FTI team re: liquidity updates.
2	5/22/2025	Calvin Aas	0.2	Review the Debtors' liquidity reporting.
2	5/23/2025	Calvin Aas	0.2	Participate on call with the Debtors' financial advisors re: liquidity.
2	5/23/2025	Megan Hyland	0.2	Participate on call with the Debtors' financial advisors re: liquidity.
2	5/27/2025	Calvin Aas	0.3	Assess fees in connection with the budget.
2	5/29/2025	Megan Hyland	0.5	Assess the Debtors' liquidity reporting.
2	5/30/2025	Calvin Aas	0.1	Participate on call with the Debtors' financial advisors re: liquidity.
2	5/30/2025	Calvin Aas	0.4	Assess the Debtors' liquidity reporting.
2	5/30/2025	Megan Hyland	0.1	Participate on call with the Debtors' financial advisors re: liquidity.
2 Total			13.0	
5	5/6/2025	Calvin Aas	0.2	Draft correspondence to Committee counsel re: lease sales updates.
5	5/6/2025	Calvin Aas	0.1	Draft correspondence to the Debtors' financial advisors re: lease sales.
5 Total			0.3	
14	5/5/2025	Calvin Aas	0.4	Draft correspondence to Committee counsel re: administrative claims distribution.
14	5/9/2025	Steven Simms	0.3	Correspond with the FTI team re: administrative claim updates.
14	5/12/2025	Calvin Aas	0.4	Prepare update for Committee counsel re: administrative claims.
14	5/14/2025	Calvin Aas	0.2	Correspond with Committee counsel re: administrative claim updates.
14	5/19/2025	Elizabeth Hu	0.2	Correspond with FTI team re: administrative claim distribution update.
14	5/19/2025	Megan Hyland	0.4	Participate on call with the Debtors' financial advisors re: administrative claim distributions.
14	5/19/2025	Megan Hyland	0.2	Follow up with Debtors' financial advisors on questions re: claims distribution process.
14	5/19/2025	Steven Simms	0.4	Correspond with the FTI team re: administrative claim updates.
14	5/23/2025	Calvin Aas	0.2	Assess claims reconciliation analysis.
14	5/23/2025	Megan Hyland	0.4	Assess claims reconciliation analysis.
14	5/28/2025	Megan Hyland	0.2	Review update on administrative claims distribution.
14	5/29/2025	Calvin Aas	0.9	Assess administrative claims reporting.

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14	5/29/2025	Calvin Aas	0.9	Participate on call with the Debtors' financial advisors re: administrative claims.
14	5/29/2025	Elizabeth Hu	0.3	Assess administrative claim distribution issues.
14	5/29/2025	Megan Hyland	0.5	Assess administrative claims reconciliation analysis.
14	5/29/2025	Megan Hyland	0.9	Participate on call with the Debtors' financial advisors re: administrative claims.
14	5/30/2025	Calvin Aas	0.4	Assess correspondence re: administrative distribution.
14	5/30/2025	Elizabeth Hu	0.3	Review administrative distribution notice and related issues.
14	5/30/2025	Megan Hyland	0.7	Assess administrative distribution issues.
14	5/30/2025	Steven Simms	0.4	Correspond with the FTI team re: administrative claim updates.
14 Total			8.6	
18	5/1/2025	Brian Taylor	1.0	Participate on call with FTI team re: D&O investigation analysis.
18	5/1/2025	Brian Taylor	0.7	Assess documents re: D&O Investigation analysis.
18	5/1/2025	Calvin Aas	1.3	Update D&O Investigation analysis.
18	5/1/2025	David Berry	1.4	Create supporting financial analyses re: D&O investigation.
18	5/1/2025	David Berry	3.0	Prepare presentation materials for the D&O investigation analysis.
18	5/1/2025	David Berry	2.2	Update presentation materials for the D&O investigation analysis per comments from FTI team.
18	5/1/2025	David Berry	2.0	Prepare additional slides for D&O investigation presentation.
18	5/1/2025	David Berry	2.7	Update D&O investigation analysis assumptions.
18	5/1/2025	David Berry	1.0	Participate on call with FTI team re: D&O investigation analysis.
18	5/1/2025	David Berry	1.0	Update D&O investigation presentation per comments from FTI team.
18	5/1/2025	David Berry	1.0	Conduct final review of D&O investigation analysis.
18	5/1/2025	David Berry	1.7	Refine presentation materials for the D&O investigation analysis.
18	5/1/2025	David Berry	2.9	Prepare charts and graphs for inclusion in complaint.
18	5/1/2025	Elizabeth Hu	1.3	Review D&O investigation presentation.
18	5/1/2025	Elizabeth Hu	0.4	Review updated draft complaint and incorporate further edits.
18	5/1/2025	Elizabeth Hu	2.4	Review materials re: D&O investigation analysis.
18	5/1/2025	Elizabeth Hu	2.6	Edit D&O investigation presentation.

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Task Category	Date	Professional	Hours	Activity
18	5/1/2025	Guy Davis	3.5	Prepare analysis for D&O investigation.
18	5/1/2025	Guy Davis	1.5	Perform research re: D&O investigation.
18	5/1/2025	Guy Davis	2.0	Review analysis for D&O investigation.
18	5/1/2025	Justin Koehler	3.7	Perform financial research for D&O investigation.
18	5/1/2025	Justin Koehler	1.3	Update D&O investigation analysis assumptions.
18	5/1/2025	Megan Hyland	0.6	Assess revisions to D&O investigation analysis.
18	5/1/2025	Megan Hyland	0.5	Review revised draft complaint.
18	5/2/2025	Calvin Aas	0.5	Finalize updated draft complaint.
18	5/2/2025	David Berry	1.8	Update tables and graphs for draft complaint.
18	5/2/2025	David Berry	2.1	Update D&O investigation presentation per comments from FTI team.
18	5/2/2025	David Berry	1.5	Perform quality control analysis for D&O investigation presentation.
18	5/2/2025	David Berry	0.8	Revise select assumptions and outputs re: D&O investigation analysis.
18	5/2/2025	Elizabeth Hu	2.3	Finalize draft D&O investigation presentation.
18	5/2/2025	Guy Davis	2.5	Review D&O investigation presentation.
18	5/2/2025	Guy Davis	3.0	Draft edits to D&O investigation presentation.
18	5/5/2025	Brian Taylor	0.7	Review draft complaint.
18	5/5/2025	Brian Taylor	0.5	Review documents to prepare for call with Committee counsel re: D&O investigation presentation.
18	5/5/2025	Brian Taylor	0.4	Participate on call with FTI team to prepare for meeting with Committee counsel re: D&O investigation presentation.
18	5/5/2025	Brian Taylor	1.2	Participate on call with Committee counsel to discuss D&O investigation presentation.
18	5/5/2025	David Berry	1.2	Participate on call with Committee counsel to discuss D&O investigation presentation.
18	5/5/2025	David Berry	2.2	Update draft complaint.
18	5/5/2025	Elizabeth Hu	1.2	Participate on call with Committee counsel to discuss D&O investigation presentation.
18	5/5/2025	Guy Davis	1.9	Review documents to prepare for call with Committee counsel re: D&O investigation presentation.
18	5/5/2025	Guy Davis	0.4	Participate on call with FTI team to prepare for meeting with Committee counsel re: D&O investigation presentation.
18	5/5/2025	Guy Davis	1.2	Participate on call with Committee counsel to discuss D&O investigation presentation.
18	5/6/2025	Brian Taylor	0.8	Review documents related to draft complaint.

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18	5/6/2025	Brian Taylor	1.0	Assess updated analysis for the draft complaint.
18	5/6/2025	Brian Taylor	3.6	Update draft complaint.
18	5/6/2025	David Berry	1.9	Create financial charts for complaint draft.
18	5/6/2025	Megan Hyland	0.3	Review updated draft complaint.
18	5/7/2025	Brian Taylor	0.8	Conduct research for draft complaint.
18	5/7/2025	Brian Taylor	0.4	Correspond with the FTI team re: draft complaint.
18	5/7/2025	Brian Taylor	0.7	Review documents for counsel related to draft complaint.
18	5/7/2025	Brian Taylor	0.5	Review financial sources for draft complaint.
18	5/7/2025	Brian Taylor	0.7	Review draft complaint and provide comments to FTI team.
18	5/7/2025	Calvin Aas	1.9	Provide comments to draft complaint.
18	5/7/2025	David Berry	1.2	Review updated draft complaint.
18	5/7/2025	David Berry	1.6	Incorporate feedback from FTI team into complaint draft.
18	5/7/2025	David Berry	2.0	Revise language in draft complaint.
18	5/7/2025	David Berry	1.7	Update draft complaint.
18	5/7/2025	Elizabeth Hu	2.1	Review complaint draft and incorporate edits.
18	5/7/2025	Megan Hyland	1.0	Review and provide feedback on revised complaint draft.
18	5/8/2025	Brian Taylor	2.3	Provide comments on draft complaint.
18	5/8/2025	Brian Taylor	0.7	Review revisions to draft complaint.
18	5/8/2025	Brian Taylor	0.3	Correspond with the FTI team re: draft complaint updates.
18	5/8/2025	Brian Taylor	0.3	Assess comments on draft complaint.
18	5/8/2025	Calvin Aas	3.0	Assess and incorporate updates to complaint draft.
18	5/8/2025	David Berry	1.5	Perform quality control analysis of updated complaint draft.
18	5/8/2025	David Berry	1.1	Incorporate updates to complaint draft.
18	5/8/2025	David Berry	1.9	Prepare financial summaries for complaint draft.
18	5/8/2025	David Berry	2.1	Review financial summary sections and supporting references in the draft complaint.
18	5/8/2025	Elizabeth Hu	2.4	Review revised complaint draft and related comments.

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18	5/8/2025	Megan Hyland	0.3	Review revised complaint draft.
18	5/15/2025	Megan Hyland	0.3	Review revisions to complaint.
18	5/16/2025	Brian Taylor	0.3	Participate on call with FTI team to discuss demand letter and complaint.
18	5/16/2025	Brian Taylor	1.8	Review draft complaint and demand letter.
18	5/16/2025	Brian Taylor	0.4	Participate on call with Committee counsel re: demand letter.
18	5/16/2025	Elizabeth Hu	0.3	Participate on call with FTI team to discuss demand letter and complaint.
18	5/16/2025	Elizabeth Hu	0.2	Review updated demand letter and revised complaint.
18	5/16/2025	Elizabeth Hu	0.4	Participate on call with Committee counsel re: demand letter.
18	5/16/2025	Megan Hyland	2.2	Review updated demand letter and revised complaint.
18	5/16/2025	Megan Hyland	0.4	Participate on call with Committee counsel re: demand letter.
18	5/19/2025	Elizabeth Hu	0.2	Correspond with counsel and FTI team on next steps re: D&O investigation.
18	5/19/2025	Guy Davis	0.2	Assess updates and key items re: D&O investigation.
18 Total			111.9	
24	5/5/2025	Calvin Aas	0.2	Finalize draft second interim fee application.
24	5/8/2025	Calvin Aas	0.1	Draft correspondence to FTI team re: second interim fee application.
24	5/8/2025	Elizabeth Hu	0.3	Review second interim fee application draft.
24	5/13/2025	Calvin Aas	0.4	Update second interim fee application.
24	5/13/2025	Calvin Aas	0.1	Share second interim fee application with Committee counsel.
24	5/21/2025	Calvin Aas	2.7	Incorporate edits to April fee application.
24	5/21/2025	Sophia Cassidy	0.9	Review entries in April fee application for compliance with bankruptcy guidelines.
24	5/21/2025	Sophia Cassidy	2.9	Update April fee application.
24	5/21/2025	Sophia Cassidy	1.8	Incorporate edits to April fee application.
24	5/22/2025	Calvin Aas	2.2	Incorporate further edits to April fee application.
24	5/22/2025	Megan Hyland	1.4	Review and provide comments on April fee application.
24	5/23/2025	Calvin Aas	0.1	Update April fee application per comments from FTI team.
24	5/23/2025	Megan Hyland	0.7	Review revisions to April fee application for compliance with bankruptcy guidelines.

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Task Category	Date	Professional	Hours	Activity
24	5/27/2025	Calvin Aas	0.5	Finalize April fee application exhibits.
24	5/27/2025	Calvin Aas	0.1	Draft correspondence to FTI team re: April fee application.
24	5/27/2025	Elizabeth Hu	0.4	Review draft April fee application.
24	5/28/2025	Calvin Aas	0.1	Share April fee application with Committee counsel.
24	5/29/2025	Calvin Aas	0.1	Draft correspondence to FTI team re: April fee application.
24	5/29/2025	Marili Hellmund-Mora	0.6	Update and finalize the April fee application.
24 Total			15.6	
Grand Total			149.4	